EXHIBIT B

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March 18, 2016

Honorable P. Kevin Castel United States District Judge Southern District of New York United States Courthouse 500 Pearl Street New York, New York 10007

Dear Honorable Judge Castel,

Hello my name is Justin Acosta and I am writing on behalf of my father, Esmeraldo Acosta. I was raised in a normal household where strictness and respect towards others was prominent. As a special education student, my dad made sure that I received all the services needed in order to obtain my high school diploma. I can say that my upbringing produced good results. Whenever I fell down and made a mistake outside of math he can pretty much fix it for me.

His goal in life for me is to be the best that I can be and most importantly avoid the life in the ghetto. Whenever I thought about doing something stupid like joining a gang or anything related, he would make sure I would never think of that again. Not because he was a bad parent but it was to set me in a straight path. My dad was always there when I needed him, be it for cash to buying me what game I wanted as long I had good grades to earn it.

Overall my dad's parenting was driven out of love and guidance. In the end I know that he tried his very hardest to make me learn there is life outside of the projects a life where I can live in a white picket fence with my future wife and kids. However, I need my father in my life to continue guiding me in everyday life struggles. I feel lost without my father. Is not available to help me with any challenges I am facing at school or in my everyday life. Daddy missed my birthday and the holidays which has never happened. Please Honorable Judge Castel, help my daddy come back home soon.

Sincerely,

Justin Acosta